## IN THE CLAIMS

Please amend the claims as follows:

- 1. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs.
- 2. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost.
- 3. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part as a function of the cost of financing the out-of-pocket costs, the one or more computers further programmed to generate at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.
- 4. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost, the one or more computers further programmed to generate at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.

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- 5. (Original) Apparatus comprising one or more computers programmed to record data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to each respective out-of-pocket cost wherein the charge is a function of the cost of financing the out-of-pocket costs.
- 6. (Original) Apparatus comprising one or more computers programmed to record data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to each respective out-of-pocket cost wherein the charge is a function of the cost of financing the out-of-pocket costs, the one or more computers further programmed to record at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.
- 7. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part as a function of the cost of financing the out-of-pocket costs, and further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 8. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost, and further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.

9. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part as a function of the cost of financing the out-of-pocket costs, the one or more computers further programmed to generate at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge, and further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.

- 10. (Original) Apparatus comprising one or more computers programmed to receive data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and to determine a separate charge in relation to each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost, the one or more computers further programmed to generate at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge, and further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 11. (Original) Apparatus comprising one or more computers programmed to record data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to each respective out-of-pocket cost wherein the charge is a function of the cost of financing the out-of-pocket costs and, further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.

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- 12. (Original) Apparatus comprising one or more computers programmed to record data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to each respective out-of-pocket cost wherein the charge is a function of the cost of financing the out-of-pocket costs, the one or more computers further programmed to record at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge, and further wherein the one or more computers are programmed to record a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 13. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs.
- 14. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost.
- 15. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs, and further including generating at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.
- 16. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate

charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost, and further including generating at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.

- 17. (Original) A method comprising recording in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs.
- 18. (Original) A method comprising recording in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs, and further recording at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge.
- 19. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs, and further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 20. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to

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pay the out-of-pocket cost, and further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.

- 21. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part as a function of the cost of financing the out-of-pocket costs, and generating at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge, and further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 22. (Original) A method comprising receiving in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and storing a separate charge in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with services related to a loan of funds to pay the out-of-pocket cost, and generating at least one client invoice including a billing for one of the out-of-pocket costs and a respective separate charge, and further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.
- 23. (Original) A method comprising recording in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs and, further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.

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24. (Original) A method comprising recording in a law firm accounting system data indicative of a plurality of out-of-pocket costs for one or more clients of a law firm and a corresponding plurality of separate charges in relation to at least some of each respective out-of-pocket cost wherein the charge is determined at least in part based on a cost associated with financing the out-of-pocket costs, recording at least one client invoice including a billing for one of the out-ofpocket costs and a respective separate charge, and further including recording a first data item corresponding to an amount owed by the law firm to a third party in regard to the separate charge and a second data item corresponding to an amount billed to a client in regard to the separate charge.